

## SUBCHAPTER E—GENERAL CONTRACTING REQUIREMENTS

### PART 2428—BONDS AND INSURANCE

#### Subpart 2428.1—Bonds

Sec.  
2428.106 Administrative.  
2428.106-6 Furnishing information.

AUTHORITY: 40 U.S.C. 486(c); 42 U.S.C. 3535(d).

SOURCE: 50 FR 46578, Nov. 8, 1985, unless otherwise noted.

#### Subpart 2428.1—Bonds

##### 2428.106 Administrative.

##### 2428.106-6 Furnishing information.

(c) The Contracting Officer shall furnish the certified copy of the bond and the contract for which it was given to any person who requests them in accordance with FAR 28.106-6.

[64 FR 46097, Aug. 23, 1999]

### PART 2429—TAXES

AUTHORITY: 42 U.S.C. 3535(d).

#### Subpart 2429.1—General

##### 2429.101 Resolving tax problems.

In order to have uniformity in HUD's treatment of the tax aspects of contracting and ensure effective cooperation with other Government agencies on tax matters of mutual interest, the Office of General Counsel has the responsibility within HUD for handling all those tax problems. Therefore, the contracting activity will not engage in negotiation with any taxing authority for the purpose of determining the validity or applicability of, or obtaining exemptions from or refund of, any tax. When a problem exists, the Contracting Officer shall request, in writing, the assistance of legal counsel. The request shall detail the problem and be accompanied by appropriate backup data. Counsel shall report to the Contracting Officer as to the necessary disposition

of the tax problem. The Contracting Officer will notify the contractor of the outcome of the tax problem. Counsel is responsible for communications with the Department of Justice for representation or intervention in proceedings concerning taxes.

[60 FR 46157, Sept. 5, 1995]

### PART 2432—CONTRACT FINANCING

#### Subpart 2432.1—Non-Commercial Item Purchase Financing

Sec.  
2432.114 Unusual contract financing.

#### Subpart 2432.2—Commercial Item Purchase Financing

2432.201 Statutory authority.

#### Subpart 2432.4—Advance Payments for Non-Commercial Items

2432.402 General.  
2432.407 Interest.

#### Subpart 2432.7—Contract Funding

2432.703-3 Contracts crossing fiscal years.

#### Subpart 2432.9—Prompt Payment

2432.903 Policy.  
2432.906 Contract financing payments.  
2432.908 Contract clauses.

AUTHORITY: 31 U.S.C. 3901-3906; 40 U.S.C. 486(c); 42 U.S.C. 3535(d).

SOURCE: 53 FR 46536, Nov. 17, 1988, unless otherwise noted.

#### Subpart 2432.1—Non-Commercial Item Purchase Financing

##### 2432.114 Unusual contract financing.

The Senior Procurement Executive is the agency head for the purpose of FAR 32.114.

[65 FR 3573, Jan. 21, 2000; 65 FR 6444, Feb. 9, 2000]